

## Article - Tax - General

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§2–107.

(a) Authorized employees of the Field Enforcement Bureau of the Comptroller's Office:

(1) shall be individuals who are sworn police officers; and

(2) have all the powers, duties, and responsibilities of a peace officer for the purpose of enforcing the laws pertaining to:

(i) admissions and amusement tax;

(ii) income tax;

(iii) motor carrier tax;

(iv) motor fuel and lubricants;

(v) motor fuel tax;

(vi) sales and use tax;

(vii) transient vendors within the meaning of Title 17, Subtitle 20A of the Business Regulation Article; and

(viii) in cooperation with the authorized employees of the Field Enforcement Division of the Alcohol and Tobacco Commission:

1. alcoholic beverage tax; and

2. tobacco tax.

(b) (1) The Department of State Police shall help the Field Enforcement Bureau in enforcing the motor carrier tax, motor fuel tax and motor fuel and lubricants laws.

(2) The Comptroller shall pay the salaries and expenses of all Department of State Police staff assigned to the Field Enforcement Bureau.

(c) (1) (i) Except for the Sheriff, constables and bailiffs of Baltimore County, each law enforcement officer shall enforce the alcoholic beverage tax and tobacco tax laws.

(ii) A State's Attorney or other prosecutor may prosecute alleged violations of the alcoholic beverage tax or tobacco tax laws.

(2) The Field Enforcement Bureau of the Comptroller's Office and the Field Enforcement Division of the Alcohol and Tobacco Commission:

(i) shall advise a State's Attorney and law enforcement officers about enforcement problems; and

(ii) otherwise may work cooperatively with law enforcement officers and prosecutors to carry out the duties of the unit.

(3) This subsection does not restrict the appropriation of money by a political subdivision of the State to aid in the enforcement of the alcoholic beverage tax and tobacco tax laws.

(d) (1) Each unit of the State government shall cooperate with the Comptroller's Office by making available, on request, any information in the unit's possession as may be of assistance in the administration and enforcement of the motor carrier tax, motor fuel tax, and motor fuel and lubricants laws.

(2) The Field Enforcement Bureau shall cooperate with and help the federal government, other states, and local governments and law enforcement personnel of those jurisdictions to enforce the motor carrier tax, motor fuel tax, and motor fuel and lubricants laws.

(e) On or before October 1 each year, the Executive Director of the Alcohol and Tobacco Commission shall report to the General Assembly, in accordance with § 2-1257 of the State Government Article, on:

(1) the aggregate number of licensed tobacco retailers that committed a violation of § 10-107 of the Criminal Law Article and the aggregate number of minors who committed a violation of § 10-107 of the Criminal Law Article during the reporting period;

(2) the number of prior violations for licensed tobacco retailers and minors that committed a violation during the reporting period; and

(3) the subsequent action taken by the Executive Director against each violator and, for each action taken, the number of violations committed by the violator.

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